

# Schools balk at tax freeze



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PORT CLINTON — Ottawa County treasurer Anthony Hatmaker said school districts in his county and across the state are gaining from re-evaluated property and increased taxes.

Hatmaker said all school districts within the county will gain “unvoted windfalls at the expense of property owners in their district” due to property reappraisals and a current state law that states school districts will have a set 20-mill floor.

The 20-mill floor means school districts will receive a minimum support of 20 mills from taxpayers even if voted-on tax levies do not reach that millage level.

If districts receive no support from their community, in the form of certain local tax levies, then they are guaranteed the cash equivalent of 20 mills.

Taxing entities, such as school districts, can accept a lower millage.

To do this, they must formally inform the county auditor, Jennifer Widmer, with an action before the end of November this week.

## **Don't forget to write**

The Ottawa County budget commission — made up of the county's treasurer, auditor and prosecutor — contacted local school districts in October by letter. The commission asked for them to consider the option of requesting a lower millage than the set 20 mills.

According to the commission's letters to school districts, here are the dollar amounts each district is set to receive from the revised 20-mill floor:

- Port Clinton — projected to get an increase of approximately \$5.1 million
- Danbury — projected to get an increase of approximately \$3.9 million
- Benton-Carroll-Salem — projected to get an increase of approximately \$1.6 million
- Put-in-Bay — projected to get an increase of approximately \$788,000

## **Don't write me again**

Hatmaker said he and Widmer have had conversations with the school districts. He said the districts' responses were “underwhelming.”

“They view the school district to be divorced from the community they are supposed to be serving,” Hatmaker said.

In his conversation with Port Clinton Schools' board of education, Hatmaker said one of the members said it would be “irresponsible” not to accept the full amount of the revised 20-mill floor.

“In other words, it would be ‘irresponsible’ not to stick it to our taxpayers when we have the chance,” Hatmaker said. “This mindset indicates to me that at least some school

board members have forgotten whose interests they are supposed to be serving as elected officials.”

Port Clinton Schools sent Hatmaker and Widmer a letter in response to their emails and the request they made during the district’s November meeting. The request was for the board to consider eliminating part of the tax revenue the district will receive from real estate property tax because of the auditor’s reappraisals.

“The board of education does not believe enough information is currently available to warrant eliminating revenue received in the normal course to fund its operations,” the school board said in its letter back to Hatmaker and Widmer.

The letter also states the district’s predominant source of funding comes from property taxes. The board outlined five factors it considers when making financial decisions.

- The board said the reappraisal may have induced “sticker shock” but the reappraisal is not over and final values and revenue are unknown. Taxpayers have time to challenge the appraisals.
- The board said it is not unsympathetic to the burden property owners face caused by the reappraisals, but it was not responsible for the increases. In the same bullet point, the board said it is the state legislature's job to support burdened residents by considering bills that might provide relief.
- The district has also suffered from situations leading to the loss of revenue and stagnation. Districts are forced to turn to the ballot to keep up with inflation or find creative ways to manage taxpayer funds. In past decades, laws were created and outline spending requirements for things such as special needs students, literacy efforts and social and emotional support services.

- The district currently has six months of cash on hand. The revenue from the reappraisals is estimated to add three more months to what is on hand.

“When compared to Ottawa County, which has a year's worth of cash on hand, and Catawba Island, which has more than two years' worth of cash on hand, it becomes apparent that lessening the tax burden of residents impacted by the auditor's reappraisal does not fall to the district,” the board wrote.

- The board said the revenue to the district looks significant because Ohio districts are first funded by real property taxes. This money is then supplemented usually by state aid. This aid is based on factors. Some factors are associated with district real property value.

In its letter, the board also said the district does have a fund for capital projects and a general fund. The funds for capital projects are directed to specific projects which, according to the board, have already started.

“Based on these and other factors, the (board of education) believes that a hasty reaction to any estimated reassessment outcomes at this time is short-sighted,” the board said in its letter. “It would be more appropriate, perhaps, to make decisions when all outcomes are known with certainty.”